# City of Fort Lauderdale Budget Advisory Board Date: April 21, 2005

	Absent/	Cumulative		Mandatory
Attendance:	<u>Present</u>	from 10/2	11/04	Meetings Missed
		(P)	(A)	
Curtiss Berry	Р	7	0	0
Mark Dozier	Α	1	6	5
Shane Gunderson, Vice Chairperson	Р	6	1	1
Elizabeth Hernandez	Р	4	3	2
Garry Johnson	Р	6	1	1
Michael McFarland	Р	5	2	1
Delores McKinley	Р	4	3	2
Michael Moskowitz	Р	6	0	0
William Nielsen, Chairperson	Р	7	0	0
Don Winsett	Р	4	3	2

### Ex-officio Members

George Gretsas, City Manager - Absent Raymond Mannion, Interim Finance Director Deputy Director, OMB-Position Vacant

#### Others

Averill Dorsett, Director, Human Resources Allyson C. Love, Director, OMB Pat Rupprecht, Assistant Budget Director Joanne Rizi, Controller

Chairperson Nielsen called the meeting to order at 6:30 p.m and the roll call confirmed a quorum was present. Mr. Johnson arrived at 6:31 p.m. The March 17<sup>th</sup> minutes were unanimously approved.

Ms. Love distributed and explained the January Monthly Trend Analysis to members who were not present to receive one last month. She then distributed the analyses for the month of February to all members. This was followed by a discussion of the February Monthly Financial Report.

Chairperson Nielsen noted some departments were under budget. Ms. Love responded it was primarily due to vacancies.

Mr. Moskowitz asked what the monthly adjustment for pension meant. Ms. Love replied that since this is a one-time payment made in October for police and fire pension, it is also shown as prorated over 12 months.

Mr. Winsett asked how many vacancies currently exist and of those how many are in police and fire. Ms. Love said this is a constantly changing number but at last count there were 259, with 45 of those being in police and 20 in fire. Mr. Winsett asked about the total FTE count and Ms. Rupprecht responded that at budget adoption in October there were 2,566 FTE's.

Mr. McFarland noted the fact that the police budget for employee benefits is 93% spent for the year. Ms. Rizi said that is due to the one time payout of the police pension, which hits in October.

Ms. Love distributed a sample draft of the revenue manual, explaining that it is a work in progress to identify all citywide revenues and will eventually be available on the City's website.

Ms. Hernandez arrived at 6:45 p.m.

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Mr. Moskowitz wondered what makes up each character. Ms. Love replied that it is many different sub objects. She will try to provide a character reference on each page of the revenue manual. She then passed out a sample of Revenue Source Characteristics that she is working on to assist in the analysis of the various revenue sources.

The Chair moved to the next agenda item of General Information. Ms. Love talked about the Budget Kickoff that was held on April 7 and that the departments are currently working on their budget submittals for next year. Mr. Gunderson asked if departments were doing Above Base Requests as part of their submittals and wondered if the Board could review these before the City Manager makes his recommendations to the Commission. Ms. Love said that they are part of the budget process. His request to review these will be brought to the City Manager's attention.

Mr. Gunderson asked again about the City Manager attending some of the meetings. Ms. Love said she told the Manager of the request from last month's meeting. Chairperson Nielsen said he would call the Manager to discuss this.

Ms. Rupprecht provided a follow up answer to last month's question on police service fees and Ms. Love provided the response to the board member absentee question. Mr. Gunderson asked about the developer donating for historic preservation. Ms. Love said they were still looking into this.

Mr. Winsett wondered if projections have been made as to what the budget will look like if overtime continues at the current pattern. Ms. Love replied that departments have indicated that there are sufficient salary savings to offset the overtime.

Ms. Love and Mr. Mannion gave an overview of the OAS conference and associated costs

Mr. Johnson asked if an analysis is done on the property taxes to break out the commercial from residential. Ms. Love said she would look into this and see if this information already exists. If not, we will look into doing this analysis in the future as we are currently in the midst of the budget process.

The meeting adjourned at 7:00 p.m.

## New Action Items

- Discuss with the City Manager providing the Board with the Above Base Requests.
- Research if a breakdown of commercial and residential property taxes already exists.

## **Outstanding Items**

 Research why a developer was told it would not be a good idea to donate money for historic preservation.

Prepared By: Pat Rupprecht, Assistant Budget Director-Office of Management and Budget